

2018

CERTIFICATE

To the Clerk of Rawlins, State of Kansas

We, the undersigned, officers of

City of McDonald

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2018		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	176,877	61,198
Special Highway		8	14,396	
Water Utility		8	55,025	
Sewer Utility		9	36,209	
Non-Budgeted Funds		10		
Totals		XXXXXX	282,507	61,198
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary		11		
Neighborhood Revitalization		12		Nov 1, 2017 Total Assessed Valuation

Assisted by:

Adams, Brown, Beran & Ball, CHtd.

Address:

315 State St.

Atwood, KS 67730

Email:

aketter1@abbb.com

Michael Beran *Ray Laker*
JB Laker *Ray Laker*
Joe Gordon

Date Attested: August 14, 2017



Rachel Finley
County Clerk

Governing Body

City of McDonald

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 60,353
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 60,353

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017 :	+ 0
5. Increase in personal property for 2017 :	
5a. Personal property 2017	+ 4,305
5b. Personal property 2016	- 4,961
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2017 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2017 :	+ 0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	0
9. Total estimated valuation July 1, 2017	654,368
10. Total valuation less valuation adjustment (9 minus 8)	654,368
11. Factor for increase (8 divided by 10)	0.00000
12. Amount of increase (11 times 3)	+ \$ 0
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 60,353
14. Debt service levy in this 2018 budget	0
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	60,353
16. Consumer Price Index for all urban consumers for calendar year 2016	1.400%
17. Consumer Price Index adjustment (3 times 16)	\$ 845
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ 61,198

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of McDonald

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	60,353	6,851	34	328	0	6
Debt Service						
Library						
TOTAL	60,353	6,851	34	328	0	6

County Treas Motor Vehicle Estimate 6,851

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 328

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.11352

Recreational Vehicle Factor 0.00056

16/20 Vehicle Factor 0.00543

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00010

City of McDonald

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Capital Improvement Reserve	30,000	13,500	20,000	12-1,118
General	Equipment Reserve	5,000	25,000	25,000	12-1,117
Water	Water Depreciation Reserve	35,000	10,000	10,000	12-825d
Sewer	Sewer Depreciation Reserve	10,000	5,000	5,000	12-825d
	Totals	80,000	53,500	60,000	
	Adjustments*				
	Adjusted Totals	80,000	53,500	60,000	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of McDonald

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	87,887	83,400	59,438
Receipts:			
Ad Valorem Tax	57,582	60,353	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0		
Motor Vehicle Tax	9,326	9,524	6,851
Recreational Vehicle Tax	31	49	34
16/20M Vehicle Tax	391	313	328
Commercial Vehicle Tax		373	0
Watercraft Tax		0	6
Gross Earning (Intangible) Tax	453	478	454
LAVTR		0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	5,365	0	
Local Sales Tax	18,914	20,600	21,000
Franchise Tax	8,922	6,800	7,100
Licenses	245	0	0
Fines and Fees	26,963	21,500	22,700
Rent	3,309	0	0
Crop Sales	11,796	1,000	1,000
Insurance Refunds	2,514	0	0
Patronage Dividends	363	0	0
Sidewalk Donations	1,050	0	0
Interest on Idle Funds	659	200	200
Neighborhood Revitalization Rebate	-1,622	0	-1,428
Miscellaneous	12,366	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	158,627	121,190	58,245
Resources Available:	246,514	204,590	117,683
Expenditures:			
Public Services	38,806	35,000	39,000
Commodities	56,578	42,000	57,000
Contractual	0	4,000	4,000
Capital Outlay	32,730	25,652	6,877
Transfer to Capital Improvement Reserve	30,000	13,500	20,000
Transfer to Equipment Reserve	5,000	25,000	25,000
Cash Forward (2018 column)	0	0	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	163,114	145,152	176,877
Unencumbered Cash Balance Dec 31	83,400	59,438	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	180,222	145,152	176,877
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			176,877
Tax Required			59,194
Delinquent Comp Rate: 3.4%			2,004
Amount of 2017 Ad Valorem Tax			61,198

City of McDonald

2018

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of McDonald

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.4%		0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.4%		0
Amount of 2017 Ad Valorem Tax			0

Qualifies for

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2017	654,368
New Improvements for 2017	
Personal Property - 2017	4,305
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2017	
Personal Property - 2016	4,961
Gross earnings (intangible) tax estimate for 2018	454
Neighborhood Revitalization	15,271

Actual Tax Rates for the 2017 Budget:

Fund	Rate
General	90.418
Debt Service	
Library	
0	
0	
0	
0	
Total	90.418

Final Assessed Valuation from the November 1, 2016 Abstract	667,491
---	---------

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	6,851
Recreational Vehicle Tax Estimate	34
16/20 M Vehicle Tax Estimate	328
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	6
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2015 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	3.4%
---	------

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2018 State Distribution for Kansas Gas Tax	4,390
2018 County Transfers for Gas***	
Adjusted 2017 State Distribution for Kansas Gas Tax	4,410
Adjusted 2017 County Transfers for Gas***	

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2016 Budget Certificate Page		Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
Funds	2016 Expenditure Amounts Budget Authority	
General	180,222	
Debt Service		
Library		
0		
0		
0		
0		
Special Highway	11,926	
Water Utility	90,843	
Sewer Utility	40,436	
0		
0		
0		
0		

Input Sheet for City Budget Workbook

Enter city name ("City of ____"):

City of McDonald

Enter county name followed by "County":

Rawlins

Enter year being budgeted (YYYY):

2018

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2017 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:

	Statute	2017 *Expenditures*	2016 Ad Valorem Tax
General	12-101a	145,152	60,353
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2017 Budgeted Year

60,353

Other (non-tax levy) fund names:

Special Highway	16,410
Water Utility	60,791
Sewer Utility	38,052

Single No Tax Levy Fund:

Total Expenditures for 2017 Budgeted Year

260,405

Non-budgeted funds:

- 1 Capital Improvements
- 2 Equipment Reserve
- 3 Water Depreciation Reserve
- 4 Sewer Depreciation Reserve
- 5

The input for the following comes directly from the 2017 Budget, Budget Summary Page

	2015 Tax Rate (2016 Column)
General	88.321
Debt Service	
Library	
0	
0	
0	
0	
Total	88.321

Total Tax Levied (2016 budget column)

59,813

Assessed Valuation (2016 budget column)

677,393

Affidavit of Publication
STATE OF KANSAS, RAWLINS COUNTY

Lloyd A. Huff,

being first duly sworn, deposes and says:

He is

PUBLISHER-OWNER

of the Rawlins County Square Deal, a weekly newspaper published in the State of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor fraternal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice; and has been admitted at the post office of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

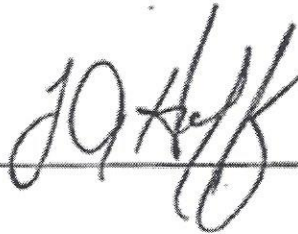
for 1 consecutive weeks, the first publication

being made on the 27th day of July, 2017, with subsequent publications being made on the following dates:

_____, 2017

_____, 2017

_____, 2017



Lloyd A. Huff

Subscribed and sworn to before me this 28th day of

July, 2017.



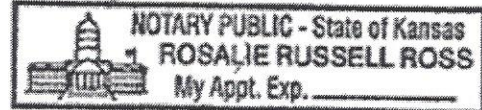
(First published

FUND
General
Special Highway
State Parks
State Library
State Office
Total
Last Year's
Net Expenditure
Total Tax Levied
Amount Collected
Outstanding Indebtedness
January 1
Gas Bonds
Revenue Bonds
Other
Less Purchase Principal
Total
*Tax rates are approximate

State
County Official Print Copy

Notary Public

My appointment expires: 4-17-2019



Printer's fee: \$. 81.00

In The Rawlins County Square Deal, Thursday, July 27, 2017 — 11.)

NOTICE OF BUDGET HEARING

The governing body of
City of McDonald

will meet on August 8, 2017 at 7:00 PM in City Hall 204 Owens St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of all valuations tax.

Additional budget information is available at City Hall 204 Owens St. McDonald, Kansas and will be available at the hearing.

BUDGET SUMMARY

NOTE: If expenditures were available for 2017, please refer to the 2017 and 2018 tax calculation and the amount of the 2017 and 2018 ranges.

Estimated Tax Rate is subject to change depending on the final amount of revenues.

Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Design Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Current Tax Rate
141,114	48.77%	141,114	48.77%	141,114	48.77%	48.77%
2,500		2,500		2,500		
13,000		13,000		13,000		
18,792		18,792		18,792		
23,776	48.77%	23,776	48.77%	23,776	48.77%	48.77%
38,000		38,000		38,000		
179,120		179,120		179,120		
31,813		31,813		31,813		
677,163		677,163		677,163		

2016	2017	2018
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

is in fact

or Greater

Less